

**CALDWELL PARISH FIRE  
PROTECTION BOARD, DISTRICT NO. 1  
Columbia, Louisiana**

**General Purpose Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
December 31, 2012**

**CALDWELL PARISH FIRE  
PROTECTION BOARD, DISTRICT NO. 1  
Columbia, Louisiana**

**General Purpose Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
December 31, 2012**

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**Accountant's Compilation Report**

BOARD OF COMMISSIONERS  
CALDWELL PARISH FIRE  
PROTECTION BOARD, DISTRICT NO. 1  
Columbia, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Caldwell Parish Fire Protection Board, District No. 1 as of December 31, 2012, and for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Caldwell Parish Fire Protection Board, District No. 1 financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



West Monroe, Louisiana  
March 29, 2013

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**Statement A**

**CALDWELL PARISH FIRE  
 PROTECTION BOARD, DISTRICT NO. 1  
 Columbia, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, December 31, 2012

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>			
Cash and cash equivalents	\$25,156		\$25,156
Receivables	2,875		2,875
Buildings and equipment		<u>\$1,503,575</u>	<u>1,503,575</u>
<b>TOTAL ASSETS</b>	<u><u>\$28,031</u></u>	<u><u>\$1,503,575</u></u>	<u><u>\$1,531,606</u></u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - accounts payable	<u>\$4,611</u>		<u>\$4,611</u>
Fund Equity:			
Investment in general fixed assets		\$1,503,575	1,503,575
Fund balance - unassigned	<u>23,420</u>		<u>23,420</u>
Total Fund Equity	<u>23,420</u>	<u>1,503,575</u>	<u>1,526,995</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><u>\$28,031</u></u>	<u><u>\$1,503,575</u></u>	<u><u>\$1,531,606</u></u>

See Accountant's compilation report.

**Statement B**

**CALDWELL PARISH FIRE  
PROTECTION BOARD, DISTRICT NO. 1  
Columbia, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended December 31, 2012**

**REVENUES**

Sales taxes	\$23,866
Intergovernmental revenue -	
State funds - fire insurance rebate	14,887
Local funds	4,800
Use of money and property	1,224
Miscellaneous revenues	<u>1,426</u>
Total revenues	<u>46,203</u>

**EXPENDITURES**

Current - public safety:	
Operating services	34,197
Material and supplies	12,112
Travel and other	<u>2,226</u>
Total expenditures	<u>48,535</u>

**EXCESS (Deficiency) OF REVENUES  
OVER EXPENDITURES**

(2,332)

**FUND BALANCE AT BEGINNING OF YEAR**

25,752

**FUND BALANCE AT END OF YEAR**

\$23,420

See Accountant's compilation report.